

STATE OF MICHIGAN  
DEPARTMENT OF LABOR & ECONOMIC GROWTH  
MICHIGAN TAX TRIBUNAL

***TRIBUNAL NOTICE 2007-5***  
**Proposed Scheduling Orders; Extensions of Time.**  
***Issued: December 20, 2007***

2007-5 PROPOSED SCHEDULING ORDERS; EXTENSIONS OF TIME.

The proposed scheduling orders that have been completed and returned are currently being processed. Although the dates in the majority of these proposed scheduling orders exceed the 18 to 24 month time frame desired for the resolution of appeals by the Tribunal, the Tribunal will be adopting the dates as proposed by the parties.

For those scheduling orders that propose dates that have already passed or will be passing shortly, the Tribunal will be extending those dates by the exact number of months that have expired since the returned orders were filed with the Tribunal.

In the future, parties proposing dates that exceed the desired 18 to 24 month time frame will be required to show good cause to justify the adoption of such dates. Absent the showing of good cause, the Tribunal will either establish dates to accomplish the resolution within the 18 to 24 month time frame or conduct a case management conference to establish those dates.

There will be no extensions of time or adjournment of any dates proposed by the parties or established by the Tribunal absent the filing of a motion demonstrating extenuating circumstances. Extensions or adjournments granted will generally not exceed 21 days from the date the extension or adjournment was requested unless the parties specify the amount of time needed and the basis for requesting that amount of time. Extenuating circumstances cannot be demonstrated by conflicting engagements of counsel, a change of counsel, on-going settlement negotiations, the need for further discovery, or a failure to timely engage an appraiser.

Additionally, the Tribunal will no longer be placing parties in default for failing to file and exchange their valuation disclosures, as required by a scheduling order. Rather, the Tribunal will conduct show cause hearings to determine whether a party will be permitted to offer an untimely valuation disclosure into evidence.

Finally, the format of the proposed scheduling order has recently been revised by the Tribunal. A copy of the revised proposed scheduling order is attached. Additional copies are available on the Tribunal's website. The Tribunal will not process any future proposed scheduling order unless the format of that order is the same as the format of the revised order noted herein.

***Although this Tribunal Notice will take effect immediately, it is subject to modification based on comments received by January 17, 2008. A modified notice will be issued, if at all, by January 31, 2008.***

STATE OF MICHIGAN  
DEPARTMENT OF LABOR & ECONOMIC DEVELOPMENT  
MICHIGAN TAX TRIBUNAL

\_\_\_\_\_,  
Petitioner,

v

MTT Docket No.

\_\_\_\_\_,  
Respondent.

**PROPOSED SCHEDULING ORDER**

*The parties must complete and return this Proposed Scheduling Order within 90 days of the issuance of the Notice of Docket Number in this case or the Tribunal will either: (1) issue its own scheduling order; or (2) set a date for a case management conference during which a scheduling order will be established.*

1. \_\_\_\_\_ is the final date to file and serve upon the opposing party or parties an *expert* witness list, including the name, title, address and brief summary of the subject matter of the testimony of each witness.
2. \_\_\_\_\_ is the final date to file and serve upon the opposing party or parties a list of *all other* witnesses, including the name, title, address and brief summary of the subject matter of the testimony of each witness.

*A witness not disclosed in accordance with this Order **will not** be permitted to testify **except** upon a finding of good cause by the Tribunal. See TTR 283(3).*

3. \_\_\_\_\_ is the date by which valuation disclosures shall be filed with the Tribunal and exchanged between the parties.

*Failure to file and exchange valuation disclosures by the above date **will** result in the non-complying party being placed in default. See TTR 247.*

If valuation disclosures are not required, please indicate the reason:

- a. \_\_\_\_\_ This case does not involve a property tax or special assessment dispute.
- b. \_\_\_\_\_ This case involves an exemption claim under the property tax act and valuation is not in dispute.

- c. \_\_\_\_\_ This case involves the calculation of taxable value **and** the valuation of a loss or addition for purposes of calculating the taxable value is not in dispute.
- d. \_\_\_\_\_ This case involves the uncapping of taxable value **only**.
- e. \_\_\_\_\_ This case involves the formation of a special assessment district **and** the benefit to the property in relation to the cost of improvement is not in dispute.

4. \_\_\_\_\_ is the date by which discovery shall be completed.

*Discovery will not be permitted beyond this date except upon a finding of good cause by the Tribunal.*

5. \_\_\_\_\_ is the final date to serve upon the opposing party or parties a copy of each exhibit and an exhibit index. Each exhibit **must** display the docket number, exhibit number (i.e., P1, P2, R1, R2 etc.) and page number in the upper right hand corner of **each** copy of **each** exhibit. The parties shall provide the Tribunal with copies of these documents at the beginning of the hearing.

*Valuation disclosures and exhibits will **not** be admitted into evidence **unless** disclosed and furnished in accordance with this Order (even though admissible) **except** upon a finding of good cause by the Tribunal.*

6. \_\_\_\_\_ is the final date to file MCR 2.116 (dispositive) motions.

7. \_\_\_\_\_ day(s) is the total number of day(s) the parties estimate this hearing will require.

8. \_\_\_\_\_ is the date after which the Prehearing Conference should be scheduled.

Stipulated by:

\_\_\_\_\_  
Petitioner/Petitioner's Authorized Representative

Date: \_\_\_\_\_

\_\_\_\_\_  
Respondent/Respondent's Authorized Representative

Date: \_\_\_\_\_